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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Yoshihisa SUDA et al.

Title: CARBON HEATING ELEMENT AND METHOD OF PRODUCING SAME

Application No.: 10/648,255

Filing Date: 8/27/2003

Examiner: Fastovsky, Leonid M.

Art Unit: 3742

**AMENDMENT AND REPLY UNDER 37 CFR 1.116**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated March 13, 2006, concerning the above-referenced patent application.

**Remarks/Arguments** begin on page 2 of this document.